of the Department sanctioned in Government Order No. Fl. 6922-70—S.T. 33-50-2, dated 11th November 1950, was given effect to from 28th May 1951. The seventeen Assistant Sales-Tax Officers' Circles were redistributed into 30 Sub-Circles and the posts of the Inspectors were abolished.

3. *Amendments to Sales-Tax Act and Rules.*—During the year under review some important changes were made in the Act and Rules by suitable amendments as already notified from time to time.

4. *Registration of Dealers.*—At the end of the year there were 21,175 dealers as against 21,924 at the beginning of the year. Out of these 12,648 (12,221) were assessed to tax and 5,419 (4,116) were pending assessment. The amount of registration fees collected was Rs. 1,16,829 (Rs. 1,09,375). As in the previous year, the cases pending assessment were great. This is not satisfactory.

5. From the amount of registration fees collected it is seen that the renewal fees have not been collected in about 1,700 cases. Though there is some improvement in this respect as compared to the last year's figures yet it is not explained why the renewal fees were not collected in all cases of registration although the rules require payment of such fees within the end of the first month of the year. Prompt action is necessary to recover the entire amount that has fallen due under this head without any further delay.

6. *License Fees.*—The number of licenses issued or renewed during the year was 1,498 (1,047). The amount of license fee collected was Rs. 3,27,648-9-3 as against Rs. 2,42,763-4-9 in the previous year.

7. There is some improvement both in respect of the number of licenses issued and the amount of license fees realised. It is hoped that this position will be further improved.

8. *Demand, Collection and Balance.*—The total demand under Sales-Tax including the miscellaneous items of revenue was Rs. 198·54 lakhs. Out of this a sum of Rs. 150·59 lakhs was collected leaving a balance of Rs. 47·95 lakhs.

9. The arrears are very heavy and systematic and continued efforts are necessary to collect them quickly.

10. *Appeals and Revision Petitions.*—There were 2,089 appeals and 740 revision petitions to be dealt with during the year. One thousand nine hundred and twenty-eight appeals and 492 revision petitions were disposed of leaving a balance of 161 appeals and 248 revision petitions pending disposal at the close of the year. The pendency both under appeals and revision petitions is very heavy and these petitions should be disposed of more quickly.

11. *Rebate under Section 8.*—A sum of Rs. 6,62,876 was allowed as rebate under Section 8 of the Act and the claims pending in 47 cases amounted to Rs. 4,46,404. The claims pending should be settled early.

12. *General.*—The working of the Department on the whole continued to be satisfactory. It is however necessary that every endeavour should be made to improve the revenue and to prevent the evasion of taxes due.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Prescribes a revised method of Allocation of Establishment Charges originally booked under "50 Civil Works" amongst other heads of Public Works Expenditure.

READ—

Government Order No. P. W. 6922-4—Est. 12-46-4, dated 10th April 1947, sanctioning the re-allocation of expenditure relating to the late Irrigation Circle.

2. Government Order No. 2793-2892—C. B. 93-49-1, dated 27th September 1949, sanctioning the re-organisation of the Public Works Department.

3. Letter No. 7235—E., dated 30th October 1950, from the Chief Engineer, regarding re-allocation of expenditure relating to the Cauvery Circle.

4. Letter No. 632—W. 4, dated 15th January 1951, from the Auditor, Public Works Department, on the subject.

5. Government Order No. P. W. 9682-84—Est. 54-50-3, dated 8th March 1951, ordering the method of allocation of establishment charges in the Cauvery Circle.

ORDER NO. FL. (B). 7274-6—BUD. 28-52-1, DATED BANGALORE, THE 3RD OCTOBER 1952.

The Government Order of 8th March 1951 read above prescribes the method of allocation of establishment charges in the Cauvery Circle initially booked under "24 Civil Works" now "50 Civil Works" under the Service Heads XVII, 18, 19 and 68. This mode of allocation is not considered to be effective and practicable as several circles other than Cauvery Circle also execute works for which grants are provided under XVIII, 18, 19 and 68. In view of the composite nature of work executed by the several divisions and with a view to secure correct allocation of establishment charges against the respective grants, the following procedure is laid down.

The entire establishment charges which are not specifically sanctioned for particular works in all the Divisions will be initially booked under "50 Civil Works". All outlay incurred in various divisions in respect of works for which no specific staff is sanctioned will be calculated and the distribution of establishment charges effected in proportion to the outlay under the heads XVII, 18, 19 and 68 at the close of the year in the books of the Accountant-General in consultation with the Chief Engineer. The outlay will also include charges on account of repairs and maintenance of channels, tanks, roads, buildings, bridges, etc.

The outlay on works for which specific establishment is sanctioned, as for example, several big tank works, has to be excluded from the above calculation and such establishments specifically sanctioned for respective works will be exhibited under the heads concerned.

The establishment charges under XVII, 18, 19 and 68 will be exhibited distinctly as follows:—

(1) Specific Establishment sanctioned for works.

(2) General transfer from "50 Civil Works" for composite work turned out.

It is imperative that the establishment charges for specific works, including temporary work charged (regular) establishments have to be accounted for distinctly under establishment and not merged in works outlay.

The new proposal will come into force with effect from the current year. The Chief Engineer will issue needful instructions in the matter to all the Divisions under his control so that correct classification of establishment charges may be made and grants proposed accordingly in the Budget Estimates.

M. SHAMANNA,
Secretary to Government,
Finance Department.

Directs the procedure to be adopted *re* : Measurement of Jungles—Cleared in the State.

READ—

Letter No. W. M. G. C. 335, dated 30th July 1952, from the Accountant-General, Mysore, Bangalore, proposing revised procedure for the measurements of jungles cleared.

ORDER NO. FL. (B) 7677-8—C.R. 33-52-2, DATED BANGALORE, THE 11TH OCTOBER 1952.

The Accountant General has observed that at present, works done in the Public Works Department in connection with the jungle clearance are measured, just as in the case of any other work, after the work has been done and that this procedure is defective since it will not be possible to mark out the exact area covered by the jungle, or the exact type of the jungle after it is cleared. He has therefore proposed that the provision in the Madras Public Works Account Code for the measurement of jungles may be adopted with advantage. According to the provisions in the Madras Public Works Account Code, all jungle or prickly-pear to be cleared whether the jungle is solid or in patches should be recorded by the Section Officer in a measurement book of clearance. The Sub-Divisional Officer